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**PATENT**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant : Brent C. Abrahm, et al.  
Application No. : 09/866,544  
Filing Date : May 25, 2001  
Title : Apparatus, Systems and Methods for  
Transacting and Managing Like-Kind Exchanges  
Grp./Div. : 3693  
Examiner : Patel, Jagdish  
Docket No. : PELK0002/MRK

**ISSUE FEE TRANSMITTAL LETTER**

Mail Stop Issue Fee  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

140 S. Lake Ave., Suite 312  
Pasadena, CA 91101  
March 28, 2008

Commissioner:

Attached are the following:

1. PTO Form PTOL-85 (In Duplicate);
2. Check No. 2510 in the amount of \$1029.00 to cover the issue fee, publication fee and advance order of extra patent copies (the application was filed under Small Entity Status; the Notice of Allowance mistakenly identifies the applicant/assignee as a large entity; a Statement of Small Entity Status under 37 CFR 1.27 is provided below);
3. Corrective Claim Amendment With Payment of Issue Fee and Clarification Regarding Allowed Claims, pages 1-27(with no new Claims, and no new matter, resulting in no additional claim fee); and
4. Return Post Card.

**STATEMENT OF SMALL ENTITY STATUS**

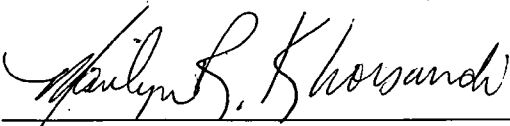
Applicant(s) and any others associated with it/them claim SMALL ENTITY status

under § 1.27(a) for the above-identified application. It is respectfully submitted that this statement of small entity status is signed in accordance with 37 CFR §§ 1.27(c)(2)(i) and 1.33(b).

**CREDIT/DEBIT TO DEPOSIT ACCOUNT AUTHORIZATION**

It is respectfully submitted that the attached Issue Fee is timely filed within the three-month period set by the Issue Fee Transmittal Notice, dated January 28, 2008, because it is filed before the expiration of April 28, 2008. Even so, the Commissioner is hereby authorized, pursuant to 37 CFR 1.136(a)(3), to treat any concurrent or future reply or correspondence for the above-identified application, requiring a petition for an extension of time for its timely submission, as incorporating a petition for extension of time for the appropriate length of time. The Commissioner is hereby authorized to charge any fees under 37 CFR 1.16 and 1.17, including any required extension fees, which may be required during the **pendency** of this application, and to credit any overpayment, to Deposit Account No. 501574, and to treat this authorization as a constructive petition for an extension of time in any concurrent or future reply or correspondence for this application requiring a petition for an extension of time for its timely submission. Please show our docket number with any charge or credit to our Deposit Account. **A copy of this letter is enclosed.**

Respectfully submitted,  
KHORSANDI PATENT LAW GROUP, A LAW CORP.

By  March 28, 2008

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MRK/aa  
Enclosures